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ACTG 102.01: Accounting Procedures II

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**MISSOULA COLLEGE
THE UNIVERSITY OF MONTANA
BUSINESS TECHNOLOGY**

COURSE NUMBER AND TITLE: ACTG 102 Accounting Procedures II
DATE: Fall Semester 2018
CLASS: MTWR 2:30-3:20 am MC 235 CRN 72132
INSTRUCTOR: Dr. Barbara Reider, CPA
E-MAIL: barbara.reider@umontana.edu
OFFICE: MC 411
OFFICE HOURS: MW from 11 to 11:30 and W from 3:30 to 4 (or by appointment)
CREDITS: 4
PREREQUISITES: ACTG 101
LEAVING MESSAGES: Nina Broshar 440.243.7805

COURSE DESCRIPTION: Expansion of ACTG 101 including receivables, inventories, plant and intangible assets, and expanded liabilities. Includes partnerships, corporations, long-term liabilities, investments in debt and equity securities, and the statement of cash flows. We will also have an introduction to QuickBooks.

STUDENT PERFORMANCE OUTCOMES:

Upon completion of this course, the student will be able to:

1. Journalize transactions involving notes receivable, notes payable, and accounts receivable.
2. Journalize transactions for depreciation and disposal of plant assets using different depreciation methods.
3. Identify partnership characteristics including division of net income, dissolution, and liquidation.
4. Contrast corporation organization and operations with sole proprietorships.
5. Journalize transactions involving preferred, common, and treasury stock.
6. Examine stock and retained earnings transactions including issues, purchases, and dividends.
7. Analyze characteristics of bonds; journalize transactions involving bond and stock investments.
8. Prepare a statement of cash flow
9. Analyze the performance of a business entity using its financial statements.

REQUIRED COURSE MATERIALS:

- Calculator
- Accounting Principles, 12th edition, Weygandt, Kieso, and Kimmel ISBN: 978-1-118-87505-6 (This is the hardcover ISBN. You may also purchase a loose-leaf version of the book or an e-book. It doesn't matter! Just be sure it's the 12th edition.)
- Unique 10-K of a US publicly-traded company (most current—2017 or 2018). Due by Thursday, September 6.

Attendance is required for this course. It is neither an on-line course nor a hybrid course.

USE OF PERSONAL ELECTRONIC DEVICES: Cell phone and other electronic devices are great communication tools. However, while you are in class, put them aside. These are my guidelines:

- Your cell phone needs to be turned off or on vibrate. If you are expecting an important call/message, keep your phone on your desk. If the call/text comes in, take your phone and quietly leave the room to take care of your message. Return when finished.
- There will be no cell phone use during class.

EVALUATION: Professionalism, quiz, exams, homework, and your annual report project will be evaluated for your course grade. The points available are as follows:

- | | |
|--|--------------------------|
| • Professionalism/positive participation/attendance/homework | 20 points |
| • Annual report project | 10 points |
| • Exam #1 on Chapters 9 and 10 | 50 points |
| • Exam #2 on Chapters 11 and 12 | 50 points |
| • Exam #3 on Chapters 13 and 14 | 50 points |
| • Exam #4 on Chapters 15 and 16 | 50 points |
| • Exam #5 on Chapters 18 and 17 | 50 points |
| • Comprehensive open-book, open-note final exam **** | <u>100 points</u> |
| Total available points | <u>380 points</u> |

*** If you earn 70% or higher on the final exam, you can replace one of your first five exam scores with the higher percentage from the final exam. For example, if you earn a 20 out of 50 points on Exam 2 (not very satisfactory!), but get an 86 out of 100 on the final, your Exam 2 score will be replaced with a 43 out of 50.

GRADING SCALE: 90 to 100% = A; 80 to 89.99% = B; 70 to 79.99% = C; 60 to 69.99% = D; Below 60% = F

PROFESSIONALISM/POSITIVE PARTICIPATION/ATTENDANCE/HOMEWORK: Professional behavior is expected at all times. I expect you to attend class and to participate professionally in class activities. Consider this class a “professional business meeting.”

- Attendance is mandatory with your name card clearly marked.
- If you are absent, it is your responsibility to obtain missed material from your peers, so establish contact with other students in the class immediately.
- Contact me every time you miss class (preferably through e-mail).

You must:

- Remain in the class for the duration of the class (no arriving late, leaving early, or taking breaks)
- Bring all materials needed for the class.
- Adhere to the phone policy. If this is an issue, please contact me immediately!
- Remove earphones/buds during class.
- Be an active listener—not talking while others are talking, including the professor.
- Refrain from using any technology not required for class at that time.
- Participate as appropriate.

Starting Tuesday, August 28, I will take attendance. If you miss no more than three class days, participate positively and professionally during class, complete every homework assignment, and follow the policies above, you will receive the maximum 20 points. **An absence is an absence—there is no accommodation for absences (excused or unexcused) in excess of the three allowed. Late homework is not accepted. Do not e-mail me your homework. You must bring it with you to class. E-mailing me that you will miss class is not an excused absence—it is just the professional thing to do! (Wouldn't you notify your boss if you had to miss work?! You would still be absent from work, but at least your workplace would know why you were gone.)**

EXAM CONDUCT: Students must take exams on their regularly scheduled days unless they have an excused absence. Excused absences include ONLY (1) University-approved absences, (2) documented health emergencies, (3) civil service such as military duty and jury duty, and (4) other emergencies deemed appropriate by the instructor. In all cases, the instructor must be notified **prior to the exam** unless the emergency makes such notification infeasible. During exams, you may not leave the room for any reason. Doing so results in the conclusion of that student's work. Students must use an approved calculator. If a student forgets a calculator, the student will work the math by hand. Electronic dictionaries, cell phones, tablets, laptops, notes, smart watches, or other assistive items are not allowed. I must be notified in writing (this includes e-mail) if you are unable to take an exam with DSS on our regularly-scheduled day in class. The only exception to taking an exam on our regularly-scheduled day is if DSS has a scheduling conflict. Please work closely with DSS in making your appointments. This is your responsibility. Exams will not be available early.

MAKEUP EXAMS: Exams may not be made up unless prior arrangements are made. You must contact me by phone or email **by the date and time of the exam** in order to take a makeup. **There are no exceptions to this—if there is a problem, call/email and leave a message or you have lost the chance to take a makeup exam.**

FINAL EXAM: The final exam will be given according to the Missoula College schedule.

HOMEWORK: Reading assignments and problems will be assigned regularly. The work you submit must be your own. Copying of any kind from any other student or other unauthorized source (not permitted by the instructor) is prohibited. Homework is due the class period for which it is assigned. We will review the homework in class, but you must complete it before class so that you can have the maximum benefit. The best way to approach this class is to read the assigned pages, listen to the lecture, and then reread the pages to do your homework.

ANNUAL REPORT PROJECT: You must select a publicly-traded company (each student will select a different company) and bring the annual report to class each day. Toward the end of the semester, you will prepare a written financial analysis of your company.

ACADEMIC MISCONDUCT: All students must practice academic honesty. Academic misconduct is subject to an academic penalty by the course instructor and/or a disciplinary sanction by the University. The UM Student Conduct Code specifies definitions and adjudication processes for academic misconduct and states, “Students at the University of Montana are expected to practice academic honesty at all times.” **IMPORTANT:** It is the student's responsibility to be familiar with the Student Conduct Code, including definitions of academic misconduct. (found online at http://www.umt.edu/vpsa/policies/student_conduct.php).

DISABILITY SERVICES FOR STUDENTS: Students with disabilities will receive reasonable modifications in this course. The student's responsibilities are to request them from me with sufficient advance notice and to be prepared to provide official verification of disability and its impact from Disability Services for Students. Please speak with me after class or during my office hours to discuss the details. For more information, visit the website for the office of Disability Services for Students (found online at <http://www.umt.edu/dss/>). The phone number (voice/text) is 406.243.2243.

COURSE SUCCESS:

- Accounting is an extremely rigorous subject. The student is expected to take responsibility for learning the material. Education research shows that students are better able to master material and retain knowledge if they come to class prepared for the day's topic. Therefore, I strive to optimize your learning experience by expecting you to read the assigned material and review the assigned chapter questions **before** these topics are discussed in class.
- Expect to spend at least 2 hours of outside class for each hour in class. This time may be increased if you are having difficulty. "Time" alone does not guarantee mastery of the material.
- Read the assigned material and attempt the homework **before** coming to class.

THIS SYLLABUS AND SCHEDULE ARE SUBJECT TO CHANGE

Date	Class	Homework/Class preparation/Assignments
Monday, August 27	Review of ACTG 101 concepts	
Tuesday, August 28	Review of ACTG 101 concepts	
Wednesday, August 29	Review of ACTG 101 concepts	
Thursday, August 30	Chapter 9	
Monday, September 3	No class—Labor Day Holiday	
Tuesday, September 4	Chapter 9	
Wednesday, September 5	Chapter 9	
Thursday, September 6	Chapter 9	
Monday, September 10	Chapter 10	
Tuesday, September 11	Chapter 10	
Wednesday, September 12	Chapter 10	
Thursday, September 13	Chapter 10	
Monday, September 17	QuickBooks in computer lab	
Tuesday, September 18	QuickBooks in computer lab	
Wednesday, September 19	Exam #1 on Chapters 9 and 10	
Thursday, September 20	Chapter 11	
Monday, September 24	Chapter 11	
Tuesday, September 25	Chapter 11	
Wednesday, September 26	Chapter 11	
Thursday, September 27	Chapter 12	
Monday, October 1	Chapter 12	
Tuesday, October 2	Chapter 12	
Wednesday, October 3	Chapter 12	
Thursday, October 4	Exam #2 on Chapters 11 and 12	
Monday, October 8	Chapter 13	
Tuesday, October 9	Chapter 13	
Wednesday, October 10	Chapter 13	

Thursday, October 12	Chapter 13	
Monday, October 15	Chapter 14	
Tuesday, October 16	Chapter 14	
Wednesday, October 17	Chapter 14	
Thursday, October 18	Chapter 14	
Monday, October 22	Exam #3 on Chapters 13 and 14	
Tuesday, October 23	Chapter 15	
Wednesday, October 24	Chapter 15	
Thursday, October 25	Chapter 15	
Monday, October 29	Chapter 15	
Tuesday, October 30	Chapter 16	
Wednesday, October 31	Chapter 16	
Thursday, November 1	Chapter 16	
Monday, November 5	Chapter 16	
Tuesday, November 6	No class—Election Day	
Wednesday, November 7	Chapter 16	
Thursday, November 8	Chapter 16	
Monday, November 12	No class—Veterans' Day	
Tuesday, November 13	Exam #4 on Chapters 15 and 16	
Wednesday, November 14	Chapter 18	
Thursday, November 15	Chapter 18	
Monday, November 19	Outside of class--work on annual review project	
Tuesday, November 20	Outside of class—work on annual review project	
Wednesday, November 21	No class—Thanksgiving Holiday	
Thursday, November 22	No class—Thanksgiving Holiday	
Monday, November 26	Chapter 17	
Tuesday, November 27	Chapter 17	
Wednesday, November 28	Chapter 17	
Thursday, November 29	Chapter 17	
Monday, December 3	Chapter 17	
Tuesday, December 4	Exam #5 on Chapters 17 and 18	
Wednesday, December 5	Review for final exam	Annual report projects are due
Thursday, December 6	Review for final exam	

Final Exam:
Tuesday, December 11 from 1:10 to 3:10 pm